

**Tax Court Petitions**

	<b>Duluth</b>	<b>St Louis County</b>
<b>2008</b>	<b>26</b>	<b>10 - 7 new</b>
<b>2009</b>	<b>64</b>	<b>13 - 8 new</b>
<b>2010</b>	<b>61</b>	<b>19 - 12 new 6 pre-levy</b>
<b>2011</b>	<b>75</b>	<b>19 - 10 new 1 pre-levy</b>

## St. Louis County Tax Court Summary 2009 & 2010

	<b>2009</b>	<b>2010</b>
Court Orders Total	34	84
Duluth	31	71
County    Hibbing	2(B)	2(C)
County    Local Assessor	0	8(D)
County    Assessed	1	3

Note:    Some court orders are for multiple years on the same parcels.

Total Reduction Amount	\$ 750,062(A)	\$ 539,267
Duluth	\$ 694,842(A)	\$ 423,787
County    Hibbing	\$ 52,955(B)	\$ 81,104(C)
County    Local Assessor	\$        0	\$ 15,585(D)
County    Assessed	\$    2,265.	\$ 18,791

### County Portion of Duluth Reduction

Percent of Total Levy	52.1 % (. 57624 / 1.10511)	51.1 % (.55349 / 1.082910)
County Reduction in Duluth	\$ 362,013 (694,842 X .521)	\$ 216,555 (423,787 X .511)

- A.    Sheraton \$305,000
- B.    Irongate Mall (2006, 07, 08 & 09) Mesabi (2009 \* 2007 & 08 dismissed)
- C.    Movie Cinema (2008 & 2009)
- D.    Marlow Lands 3 Townships (2008, 09 & 10) 2/3/3 = 8

2011 Tax Court Abatements Through 10/25

City of Duluth      \$ 475,758

St. Louis County

City of Hibbing      \$ 5,983

Breitung Township    \$ 2,459

County Assessed      \$    734

## Kerry Welsh - Tax Court

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**From:** Lisa Pister <lisa.pister@taxcourt.state.mn.us>  
**To:** <welshk@stlouiscountymn.gov>  
**Date:** 10/19/2011 11:57 AM  
**Subject:** Tax Court  
**CC:** Alayne Svec <asvec@taxcourt.state.mn.us>

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Mr. Welsh,

Thank you for your inquiry.

At this time the Tax Court does not anticipate any changes that will affect the appeal process.

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Minnesota Tax Court  
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**From:** Kerry Welsh [mailto:welshk@stlouiscountymn.gov]  
**Sent:** Thursday, October 13, 2011 1:36 PM  
**To:** Alayne Svec  
**Cc:** Mark Monacelli; Dave Sipila  
**Subject:** Tax Court

Alayne,

Thanks for your response to my phone call. Before I state my question I will give you a little background to explain why I'm asking the question..

The St. Louis County Board of Commissioners established a "Blue Ribbon" Assessment Practices Review Panel to review the entire assessment process in the county. The panel has been meeting every two weeks since July and have been asked to establish recommendations for a five year strategic plan.

In 2009 & 2010 Tax Court judgements and stipulations for St. Louis County (including the City of Duluth) have amounted to \$1,281,000. Many of the cases have been extended into multiple year settlements because of the delays in scheduling a date with the Tax Court. My experience has been that we have not been able to get a timely response from the Petitioner's council until we have a Court date. It is not uncommon to get no response until after a 2nd or 3rd setting has been set.

I have been to every Minnesota Bar Association Tax Court Update since 1998, so I know that the Tax Court is aware of these issues and has been exploring solutions. Our "Blue Ribbon" panel is reviewing every aspect of the assessment process and I know that the amount of abatements will be of concern. I will be making a presentation to the panel on October 26, which will include an overview of the appeals process, the underlying internal issues that may have caused the recent spike in appeals, and the external process that challenges our ability to settle them. My question is: Does the Minnesota Tax Court anticipate any changes that will affect the inherent delays in the process?

## **St. Louis County Board Approved Abatements**

	<b>2009</b>	<b>2010</b>	<b>2011 (To Date)</b>
<b>County Assessed</b>	<b>\$ 39,700</b>	<b>\$ 61,900</b>	<b>\$ 55,700</b>
<b>Locally Assessed</b>	<b>\$ 42,600</b>	<b>\$ 51,000</b>	<b>\$ 56,600</b>
<b>Duluth Assessed</b>	<b>\$ 142,400</b>	<b>\$ 129,000</b>	<b>\$ 101,800</b>